



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Honorable Joseph A. Beyer
County Attorney
Crane County
Crane, Texas

Dear Sir:

Opinion No. O-1644

Re: Is the University of Texas entitled to discounts for prompt payment of county ad valorem taxes as provided by Article 7057d, R. C. S., where such payment is tendered by State warrants which do not become redeemable at par for nine or ten months?

We have your letter of December 6, 1939, which we quote herewith:

"In our County the State University owns about one hundred sections of land which are assessed for taxes for County purposes.

"The 46th Legislature passed an act allowing a discount on taxes paid in advance and Crane County issued the necessary resolutions and orders allowing the tax payers to take advantage of this discount.

"On November 26, the Tax Collector received from Geo. H. Sheppard, comptroller, a warrant with which to pay the taxes assessed against the University of Texas; but DEDUCTED from the amount charged on the roll two (2%) per cent of the full amount of the taxes. This warrant will not be payable for some nine (9) or ten (10) months.

"Now the question on which I would like your opinion is: Would the University of Texas be en-

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titled to this discount in as much as the money will not be available to the County for use for a period of nine or ten months unless they should discount the same, which would probable amount to another two or three percent."

Article 7150c, Revised Civil Statutes of Texas, as amended 1931, provides for the payment of county ad valorem taxes upon lands of the University of Texas. Section 6 of said article declares that "It shall be the duty of the Comptroller of Public Accounts to issue warrants upon the General Fund to pay taxes due each county"

House Bill No. 225 of the 46th Legislature (at page 4210 of the House Journal) appropriates \$34,000.00 for the payment of such taxes for each of the fiscal years ending August 31, 1940 and August 31, 1941.

The Comptroller's Department advises us that the \$34,000.00 appropriation was inadequate by a small amount to pay in full the total amount of the county ad valorem taxes assessed against all the University lands for the current year. For this reason the discount privileges for the prompt payment of taxes provided by Article 7057d, Vernon's Annotated Civil Statutes, as amended, were invoked as a method of prorating the available \$34,000.00 among the several counties to whom taxes were due. The State has no means of paying county taxes in excess of the sum appropriated therefor. We believe therefore, that in the absence of a supplemental appropriation, the question of whether the State is entitled to discount taxes under Article 7057d must be immaterial. The claim of your county for an additional 2% of the 1939 taxes on University lands may be appropriately presented to the next session of the Legislature.

Yours very truly

ATTORNEY GENERAL OF TEXAS

APPROVED DEC 18, 1939

Gerrard M. Mann

ATTORNEY GENERAL OF TEXAS

WRK:LM

BY

Walter R. Koch

Walter R. Koch
Assistant

